

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:

ENVISION HEALTHCARE CORPORATION,  
*et al.*,<sup>1</sup>

Debtors.

)  
) Chapter 11  
)

) Case No. 23-90342 (CML)  
)

) (Joint Administration Requested)  
)

) (Emergency Hearing Requested)  
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**DEBTORS' EMERGENCY MOTION FOR  
ENTRY OF AN ORDER (I) AUTHORIZING THE PAYMENT  
OF CERTAIN TAXES AND FEES AND (II) GRANTING RELATED RELIEF**

Emergency relief has been requested. Relief is requested not later than 4:00 p.m. (prevailing Central Time) on May 15, 2023.

If you object to the relief requested or you believe that emergency consideration is not warranted, you must appear at the hearing if one is set, or file a written response prior to the date that relief is requested in the preceding paragraph. Otherwise, the Court may treat the pleading as unopposed and grant the relief requested.

A hearing will be conducted on this matter on May 15, 2023 at 4:00 p.m. (prevailing Central Time) in Courtroom 401, 4th floor, 515 Rusk Street, Houston, Texas 77002. Participation at the hearing will only be permitted by an audio and video connection.

Audio communication will be by use of the Court's dial-in facility. You may access the facility at (832) 917-1510. Once connected, you will be asked to enter the conference room number. Judge Lopez's conference room number is 590153. Video communication will be by use of the GoToMeeting platform. Connect via the free GoToMeeting application or click the link on Judge Lopez's home page. The meeting code is "JudgeLopez". Click the settings icon in the upper right corner and enter your name under the personal information setting.

Hearing appearances must be made electronically in advance of both electronic and in-person hearings. To make your appearance, click the "Electronic Appearance" link on Judge Lopez's home page. Select the case name, complete the required fields and click "Submit" to complete your appearance.

<sup>1</sup> A complete list of each of the Debtors in these chapter 11 cases and the last four digits of their federal tax identification numbers may be obtained on the website of the Debtors' proposed claims and noticing agent at <https://restructuring.ra.kroll.com/Envision>. The Debtors' service address is 1A Burton Hills Boulevard, Nashville, Tennessee 37215.

The above-captioned debtors and debtors in possession (collectively, the “Debtors”) state as follows in support of this motion:

**Relief Requested**

1. The Debtors seek entry of an order, substantially in the form attached hereto (the “Order”), (a) authorizing the Debtors to (i) remit and pay (or use tax credits to offset) Taxes and Fees (as defined herein) in the ordinary course of business that are payable or become payable during these chapter 11 cases (including any obligations subsequently determined upon audit or otherwise to be owed for periods prior to, including, or following the Petition Date) and (ii) undertake the Tax Planning Activities (as defined herein), and (b) granting related relief.

**Jurisdiction and Venue**

2. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. The Debtors confirm their consent to the Court’s entry of a final order.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), and 541 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), rules 6003, and 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and rule 9013-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

**Background**

5. Envision Healthcare Corporation (“EVHC” and together with certain of its Debtor and non-Debtor affiliates and subsidiaries, “Envision” or the “Company”) is a leading national medical group that works in collaboration with healthcare partners, payors, and others in the healthcare industry to ensure the delivery of high-quality, accessible, and affordable patient care.

6. On the date hereof (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. A detailed description of the Debtors and their businesses, including facts and circumstances giving rise to these chapter 11 cases is set forth in the First Day Declarations,<sup>2</sup> filed contemporaneously with this motion and incorporated by reference herein.

7. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Concurrently with the filing of this motion, the Debtors have requested procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). No request for the appointment of a trustee or examiner has been made in these chapter 11 cases, and no committees have been appointed or designated.

### **Taxes and Fees Overview**

8. In the ordinary course of business, the Debtors collect, withhold, and incur taxes and fees related to property taxes, sales and use taxes, income and related taxes, regulatory and other taxes and fees, franchise and privilege taxes, healthcare provider taxes and fees, and audits, as well as other governmental taxes, fees, and assessments (collectively, the “Taxes and Fees”).<sup>3</sup>

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<sup>2</sup> Capitalized terms used but not otherwise defined in this motion shall have the meanings ascribed to them in (a) the Declaration of Paul Keglevic, Chief Restructuring Officer of Envision Healthcare Corporation, in Support of the Debtors’ Chapter 11 Petitions (the “Keglevic First Day Declaration”) and (b) the Declaration of Dennis Stogsdill, Managing Director of Alvarez & Marsal North America, LLC, in Support of (I) the Debtors’ First Day Motions and (II) the Debtors’ Emergency Motion for Entry of Interim and Final Orders (A) Authorizing the Debtors to Use Cash Collateral, (B) Granting Adequate Protection to Prepetition Secured Parties, (C) Scheduling a Final Hearing, (D) Modifying the Automatic Stay, and (E) Granting Related Relief (the “Stogsdill First Day Declaration,” and together with the Keglevic First Day Declaration, the “First Day Declarations”).

<sup>3</sup> This motion does not seek relief with respect to the Debtors’ collection and remittance of employee-related taxes and withholdings, which are instead addressed in the Debtors’ Emergency Motion for Entry of an Order (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses and (B) Continue Employee Benefits Programs, and (II) Granting Related Relief, filed contemporaneously herewith.

The Debtors pay or remit, as applicable, Taxes and Fees to various governmental authorities (each, an “Authority,” and collectively, the “Authorities”) on a periodic basis (monthly, quarterly, semi-annually, or annually) depending on the nature and incurrence of a particular Tax and Fee and as required by applicable laws and regulations. A schedule identifying the Authorities is attached hereto as Exhibit A.<sup>4</sup> The Debtors generally pay and remit Taxes and Fees through checks and electronic transfers that are processed through their banks and other financial institutions or service providers. From time to time, the Debtors may also receive tax credits for overpayments or refunds in respect of Taxes or Fees. The Debtors generally use these credits in the ordinary course of business to offset against future Taxes or Fees or have the amount of such credits refunded to the Debtors.

9. Additionally, the Debtors may become subject to routine audit investigations on account of tax returns and/or tax obligations in respect of prior years (“Audits”) during these chapter 11 cases. Audits may result in additional prepetition Taxes and Fees being assessed against the Debtors (such additional Taxes and Fees, “Assessments”).<sup>5</sup> By this motion, the Debtors seek authority to pay or remit Assessments as they arise in the ordinary course of the Debtors’ business.

10. The Debtors seek authority to pay and remit all prepetition and postpetition obligations on account of Taxes and Fees (including any obligations subsequently determined upon Audit or otherwise to be owed), including: (a) where Taxes and Fees accrue or are incurred postpetition; (b) Taxes and Fees that have accrued or were incurred prepetition but were not paid

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<sup>4</sup> Although Exhibit A to this motion is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities from Exhibit A. The Debtors request relief with respect to Taxes and Fees payable to all Authorities, regardless of whether such Authority is specifically identified in Exhibit A.

<sup>5</sup> Nothing in this motion, or any related order, constitutes or should be construed as an admission of liability by the Debtors with respect to any Audit or Assessment. The Debtors expressly reserve all rights with respect to any Audit and the right to contest any Assessments claimed to be due as a result of any Audit.

prepetition or were paid in an amount less than actually owed; (c) where payments made prepetition by the Debtors were lost or otherwise not received in full by any of the Authorities; and (d) Taxes and Fees incurred for prepetition periods that become due and payable after the commencement of these chapter 11 cases. In addition, for the avoidance of doubt, the Debtors seek authority to pay Taxes and Fees for so-called “straddle” periods.<sup>6</sup>

11. Finally, the Debtors seek authority to undertake certain typical activities related to tax planning, including: (a) converting Debtor entities from one form to another (*e.g.*, converting an entity from a corporation to a limited liability company) via conversion, merger, or otherwise (“Entity Conversions”); (b) making certain tax elections (including with respect to the tax classification of Debtor entities) (“Entity Classification Elections”); (c) changing the position of Debtor entities within the Debtors’ corporate structure (“Entity Movements”); and (d) modifying or resolving intercompany claims and moving assets or liabilities among Debtor entities if doing so will not alter the substantive rights of the Debtors’ stakeholders in these chapter 11 cases (“Asset and Liability Movements” and, together with the Entity Conversions, Entity Classification Elections, and Entity Movements, the “Tax Planning Activities”).

12. Any failure by the Debtors to pay the Taxes and Fees could materially disrupt the Debtors’ business operations in several ways, including (but not limited to): (a) the Authorities may initiate Audits of the Debtors, which would unnecessarily divert the Debtors’ attention from these chapter 11 cases; (b) the Authorities may attempt to suspend the Debtors’ operations, file liens, seek to lift the automatic stay, and/or pursue other remedies that will harm the estates; and (c) in certain instances, the Debtors’ directors and officers could be subject to claims of personal

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<sup>6</sup> The Debtors reserve their rights with respect to the proper characterization of any “straddle” Taxes and Fees and to seek reimbursement of any portion of any payment made that ultimately is not entitled to administrative or priority treatment.

liability, which would distract those key individuals from their duties related to the Debtors' restructuring. Taxes and Fees not paid on the due date as required by law may result in fines and penalties, the accrual of interest, or both. The Debtors also collect and hold certain outstanding tax liabilities in trust for the benefit of the applicable Authorities, and these funds may not constitute property of the Debtors' estates. Accordingly, the Debtors seek authority to pay, in their reasonable discretion, the Taxes and Fees (including Assessments) in the ordinary course as they become due and to engage in Tax Planning Activities as necessary.

13. The Debtors estimate that approximately \$6.4 million in Taxes and Fees is outstanding as of the Petition Date.

<b>Category</b>	<b>Description</b>	<b>Approximate Amount Accrued and Unpaid as of Petition Date</b>
Property Taxes	Taxes related to real and personal property holdings, generally payable on an annual basis.	\$250,000
Sales and Use Taxes	Taxes on goods and services sold or used, assessed based on the value of such goods and services, generally payable on a monthly or quarterly basis.	\$90,000
Income and Related Taxes	Income taxes incurred in the ordinary course of business based on the jurisdictions in which the Debtors do business, payable on an annual basis, as well as other taxes, incurred in the ordinary course of business.	\$3,300,000
Regulatory Taxes and Fees	Taxes and Fees related to compliance with periodic licensing, permitting, reporting, and similar requirements, generally payable on an annual basis, depending on the specific Tax or Fee.	\$900,000
Annual Reporting and Other Fees	Fees related to annual reporting, permitting, and licensing fees in connection with chartering or operating in those states.	\$200,000
Franchise and Business Privilege Taxes	Taxes related to licenses to operate in Alabama, California, Delaware, Oklahoma, and Tennessee, among others.	\$320,000
Healthcare Provider Taxes and Fees	Fees paid by third-party payors to Company healthcare partners that provide ambulatory care.	N/A

Category	Description	Approximate Amount Accrued and Unpaid as of Petition Date
Audits & Assessments	Additional Taxes and Fees being assessed as a result of routine investigations by relevant Authorities.	\$1,300,000
<b>Total</b>		<b>\$6,360,000</b>

## **I. Property Taxes.**

14. State and local laws in the jurisdictions where the Debtors operate generally grant Authorities the power to levy property taxes against the Debtors' real and personal property (collectively, the "Property Taxes"). To avoid the imposition of statutory liens on their real and personal property, the Debtors typically pay the Property Taxes in the ordinary course of business on a monthly, quarterly, or annual basis, depending on the specific Taxes or Fees. This includes Property Taxes collected from certain third parties and paid to the applicable Authorities. As of the Petition Date, the Debtors estimate that they have accrued approximately \$250,000 in Property Taxes that have not been remitted to the relevant Authorities. The Debtors request authority to pay prepetition Property Taxes as they become due and owing and to continue paying their Property Taxes obligations on a postpetition basis in the ordinary course of business.

## **II. Sales and Use Taxes.**

15. The Debtors incur, collect, and remit sales and use taxes to the Authorities in connection with the sale, purchase, and use of goods and services (collectively, the "Sales and Use Taxes"). The Debtors generally remit Sales and Use Taxes on a monthly, quarterly, or annual basis, depending upon the jurisdiction. In 2022, the Debtors remitted approximately \$500,000 in aggregate Sales and Use Taxes to the Authorities. As of the Petition Date, the Debtors estimate that they have incurred or collected approximately \$90,000 in Sales and Use Taxes that have not been remitted to the relevant Authorities.

16. Part of the Debtors' Sales and Use Taxes include gross receipts taxes and commercial activity taxes. The gross receipt taxes are applied to the Company's gross sales and apply to buyer-to-buyer transactions, as well as to consumer purchases. These taxes are unique to the state of Washington and are levied upon sellers of goods and services. The Company's gross receipts taxes are paid quarterly. The commercial activity taxes are measured by gross sales from general business activity before business expenses. These taxes are unique to Ohio and Oregon and are levied upon sellers of goods and services. The Company's commercial activity taxes are paid quarterly.

17. The Debtors request authority to pay prepetition Sales and Use Taxes as they become due and owing and to continue paying their Sales and Use Taxes obligations on a postpetition basis in the ordinary course of business.

### **III. Income and Related Taxes.**

18. The Debtors incur and are required to pay various state, local, and federal income taxes or corporate taxes, including gross receipts taxes (collectively, "Income and Related Taxes"). Generally, Income and Related Taxes are calculated as a percentage of net income (*i.e.*, the difference between gross receipts and expenses after accounting for additional write-offs). In certain jurisdictions, the Debtors remit estimated amounts in respect of Income and Related Taxes, resulting in tax credits or overpayments that may be set off against future Income and Related Taxes or in certain circumstances may be refunded to the Debtors or non-Debtor affiliates. The Debtors generally remit Income and Related Taxes to the relevant Authorities in accordance with the statutory requirements of each applicable jurisdiction (*e.g.*, on a quarterly or annual basis).<sup>7</sup>

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<sup>7</sup> Note that different types of Taxes are included on the Debtors' state income tax return for certain jurisdictions. For the avoidance of doubt, the Debtors are seeking authority to continue remitting these taxes, which are included on income tax returns in the ordinary course of business and consistent with past practices.



19. As of the Petition Date, the Debtors owe \$3.3 million prepetition Income and Related Taxes to the applicable Authorities. The Debtors request authority to pay prepetition Income and Related Taxes as they become due and owing and to continue paying their Income and Related Taxes obligations on a postpetition basis in the ordinary course of business.

#### **IV. Regulatory Taxes and Fees**

20. The Debtors incur and remit Taxes and Fees related to compliance with licensing, permitting, reporting, and similar requirements (the “Regulatory Fees”). The Regulatory Fees are generally payable on an annual basis. As of the Petition Date, the Debtors estimate that they have accrued approximately \$900,000 in Regulatory Fees (the “Regulatory Fee Obligations”) that have not been remitted to the relevant Authorities. The Debtors request authorization to pay prepetition Regulatory Fees as they become due and owing and to continue paying their Regulatory Fee Obligations on a postpetition basis in the ordinary course of business.

#### **V. Annual Reporting and Other Fees.**

21. The Debtors incur and remit annual reporting, permitting, and licensing fees in connection with operating in every state, except Hawaii (“Fees”). As of the Petition Date, the Debtors estimate that they have accrued approximately \$200,000 in Fees (the “Fee Obligations”) that have not been remitted to the relevant Authorities. The Debtors request authorization to pay prepetition Fees as they become due and owing and to continue paying their Fee Obligations on a postpetition basis in the ordinary course of business.

#### **VI. Franchise and Business Privilege Taxes.**

22. The Debtors are required to pay state franchise taxes, independent of income taxes, in Alabama, California, Oklahoma, and Tennessee in order to continue conducting their business pursuant to applicable law (“Franchise Taxes”). State and local Authorities in Alabama, Arizona, Colorado, Florida, Kentucky, Missouri, New Mexico, and Virginia also impose taxes on the

Debtors for, among other things, operating licenses and additional business privileges, including healthcare credit programs (together with Franchise Taxes, “Franchise and Privilege Taxes”). Failure to pay Franchise and Privilege Taxes as they become due in the ordinary course could cause the Debtors to lose their ability to conduct business in the applicable jurisdictions. The Debtors pay their Franchise and Privilege Taxes in accordance with the statutory requirements of each applicable jurisdiction (*e.g.*, on a quarterly or annual basis).<sup>8</sup>

23. As of the Petition Date, the Debtors estimate that they have accrued approximately \$320,000 on account of prepetition Franchise and Privilege Taxes that have not been remitted to the relevant Authorities. The Debtors request authorization to pay prepetition Franchise and Privilege Taxes and to continue paying the Franchise and Privilege Taxes on a postpetition basis in the ordinary course of business.

## **VII. Healthcare Provider Taxes and Fees**

24. In the ambulatory surgery business segment (“AMSURG”), the Debtors provide certain healthcare-related services, which result in fees paid to the Company’s healthcare partners by third-party payors (“Healthcare Provider Taxes and Fees”). The Debtors generally remit Healthcare Provider Taxes and Fees in accordance with the statutory requirements of each applicable jurisdiction (*e.g.*, on a quarterly or annual basis).

25. As of the Petition Date, the Debtors do not owe any amounts in Healthcare Provider Taxes and Fees. However, out of an abundance of caution, the Debtors request authorization to pay prepetition Healthcare Provider Taxes and Fees, if any, as they become due and owing and to

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<sup>8</sup> Different types of Taxes and Fees are included on the Debtors’ state franchise tax return for certain jurisdictions. For the avoidance of doubt, the Debtors are seeking authority to continue remitting these taxes, which are included on franchise tax returns in the ordinary course of business.

continue paying their Healthcare Provider Taxes and Fees obligations on a postpetition basis in the ordinary course of business.

### **VIII. Audits and Assessments.**

26. The Debtors are currently involved in ongoing Audits and may be subject to further investigations on account of tax returns and/or tax obligations in prior years. Additionally, the Debtors may be subject to Assessments. Further, the Debtors routinely review their books and records and perform other related activities in connection with their Taxes and Fees in the ordinary course of business, which could give rise to additional liabilities that are not associated with an Audit or Assessment.

27. As of the Petition Date, the Debtors have \$1.3 million in outstanding Assessments, which amount includes certain taxes and fees that are being disputed in the appropriate judicial or administrative proceeding. The Debtors request authorization to pay undisputed prepetition and postpetition Assessments and to continue to negotiate and pay obligations due and payable on account of settlements or resolutions with the applicable Authority regarding any disputed Assessments on a postpetition basis in the ordinary course of business.

### **Basis for Relief**

#### **I. Certain of the Taxes and Fees May Not Be Property of the Debtors' Estates.**

28. Section 541(d) of the Bankruptcy Code provides, in relevant part, that “[p]roperty in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of the debtors’ legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold.” Certain of the Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Authorities and are held in trust by the Debtors. *See, e.g.*, 26 U.S.C § 7501 (stating that certain taxes and fees are held in trust); *Begier v. Internal*

*Revenue Serv.*, 496 U.S. 53, 57–60 (1990) (holding that certain taxes are property held by the debtor in trust for another and, as such, do not constitute property of the estate); Tex. Tax Code Ann. § 111.016(a) (Vernon 2007) (“Any person who receives or collects a tax or any money represented to be a tax from another person holds the amount so collected in trust for the benefit of the state and is liable to the state for the full amount collected plus any accrued penalties and interest on the amount collected.”). These Taxes and Fees are not property of the Debtors’ estates under section 541 of the Bankruptcy Code. *See, e.g.*, 11 U.S.C. § 541(d); *Begier*, 496 U.S. at 56 (holding that any prepetition payment of trust fund taxes is not an avoidable preference because the funds are not the debtor’s property); *In re Equalnet Comm. Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex. 2000) (“[C]ertain prepetition tax claims, such as sales taxes, could be trust fund claims.”). For example, all U.S. federal internal revenue tax withheld is considered to be held in a special fund in trust for the United States. *Begier*, 496 U.S. at 60. Because the Debtors may not have an equitable interest in funds held on account of such “trust fund” Taxes and Fees, the Debtors should be permitted to pay those funds to the applicable Authorities as they become due in the ordinary course of business.<sup>9</sup>

## **II. Certain of the Taxes and Fees May Be Priority Claims Entitled to Priority Treatment Under the Bankruptcy Code.**

29. Claims on account of certain of the Taxes and Fees may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). To the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, the respective Authorities may attempt to assess interest and penalties if such amounts are not paid. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to “a penalty

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<sup>9</sup> For clarity, the Debtors are requesting authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss”). Claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. The payment of certain Taxes and Fees (*i.e.*, the ones that may be entitled to priority) at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors. Payment of such Taxes and Fees likely will give Authorities no more than that to which they otherwise would be entitled under a chapter 11 plan and will save the Debtors the potential interest expense, legal expense, and penalties that might otherwise accrue on the Taxes and Fees during these chapter 11 cases.

30. It is also possible that at least some of the Taxes and Fees may be entitled to secured status with respect to the property that the Debtors own. As secured claims, these Taxes and Fees would be entitled to priority treatment when the Debtors sell the property that these Taxes and Fees are recorded against or when the Debtors confirm a plan of reorganization. *See* 11 U.S.C. §§ 506(a); 1129(a)(9)(C); 1129(b)(2)(A) (requiring that any plan of reorganization “crammed down” over a class of secured creditors pay those creditors in full or allow those creditors to retain their liens). Authority to pay the Taxes and Fees only affects the timing of the payments and will not unduly prejudice the rights and recoveries of other creditors of the Debtors.

### **III. Payment of the Taxes and Fees and Undertaking the Tax Planning Activities as Provided Herein Is a Sound Exercise of the Debtors’ Business Judgment.**

31. Courts in the Fifth Circuit and elsewhere have recognized that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate, including an operating business’s going-concern value. *See, e.g., In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002); *see also In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175–76 (Bankr. S.D.N.Y. 1989) (“The ability of a Bankruptcy Court to authorize the

payment of pre-petition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept.”). In doing so, these courts acknowledge that several legal theories rooted in sections 105(a) and 363(b) of the Bankruptcy Code support the payment of prepetition claims.

32. Section 363(b) of the Bankruptcy Code permits a bankruptcy court, after notice and a hearing, to authorize a debtor to “use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). “In determining whether to authorize the use, sale or lease of property of the estate under this section, courts require the debtor to show that a sound business purpose justifies such actions.” *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999) (collecting cases); *see also In re James A. Phillips, Inc.*, 29 B.R. 391, 397 (S.D.N.Y. 1983) (relying on section 363 to allow contractor to pay prepetition claims of suppliers who were potential lien claimants because the payments were necessary for general contractors to release funds owed to debtors).

33. Courts also authorize payment of prepetition claims in appropriate circumstances based on section 105(a) of the Bankruptcy Code. Section 105(a) of the Bankruptcy Code codifies a bankruptcy court’s inherent equitable powers to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). Under section 105(a), courts may authorize pre-plan payments of prepetition obligations when essential to the continued operation of a debtor’s businesses. *See In re Just for Feet, Inc.*, 242 B.R. 821, 825–26 (D. Del. 1999). Specifically, a court may use its power under section 105(a) of the Bankruptcy Code to authorize payment of prepetition obligations pursuant to the “necessity of payment” rule (also referred to as the “doctrine of necessity”). *See, e.g., Ionosphere Clubs*, 98 B.R. at 176; *In re Lehigh & New England Ry Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (stating

that courts may authorize payment of prepetition claims when there “is the possibility that the creditor will employ an immediate economic sanction, failing such payment”); *In re Mirant Corp.*, 296 B.R. 427, 429 (Bankr. N.D. Tex. 2003) (noting that non-payment of prepetition claims may seriously damage a debtor’s business). A bankruptcy court’s use of its equitable powers to “authorize the payment of prepetition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept.” *Ionosphere Clubs*, 98 B.R. at 175–76 (citing *Miltenberger v. Logansport, C. & S.W. Ry. Co.*, 106 U.S. 286 (1882)). Indeed, at least one court has recognized that there are instances when a debtor’s fiduciary duty can “only be fulfilled by the preplan satisfaction of a prepetition claim.” *CoServ*, 273 B.R. at 497.

34. The Debtors’ timely payment of the Taxes and Fees is critical to their continued and uninterrupted operations. If certain Taxes and Fees remain unpaid, the Authorities may seek to recover such amounts directly from the Debtors’ directors, officers, or employees, thereby distracting such key personnel from the administration of these chapter 11 cases. *See, e.g.*, Tex. Tax Code Ann. § 111.016 (Vernon 2007) (persons who hold money paid as a tax for the benefit of the state are liable to the state for the full amount); *In re Tex. Pig Stands, Inc.*, 610 F.3d 937, 941 (5th Cir. 2010) (noting that corporate officers may be held responsible for payment of certain corporate taxes). Any collection action on account of such amounts, and any potential ensuing liability, would distract the Debtors and their personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors’ officers and employees is integral to the Debtors’ continued operations and essential to the orderly administration and, ultimately, the success of these chapter 11 cases.

35. Finally, the Debtors' failure to timely pay Taxes and Fees may result in increased tax liability for the Debtors if interest and penalties accrue on the unpaid Taxes and Fees. Such a result would be contrary to the best interests of the Debtors' estates and all stakeholders.

36. For the foregoing reasons, the Court should authorize the Debtors to pay all prepetition and postpetition obligations on account of Taxes and Fees, including any Assessments, and undertake Tax Planning Activities.

#### **Emergency Consideration**

37. Bankruptcy Rule 6003 empowers a court to grant relief within the first twenty-one days after the Petition Date "to the extent that relief is necessary to avoid immediate and irreparable harm." Failure to receive the relief requested in this motion during the first twenty-one days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture. The Debtors have satisfied the "immediate and irreparable" harm standard in Bankruptcy Rule 6003 and request that the Court approve the relief requested on an emergency basis.

#### **Processing of Checks and Electronic Fund Transfers Should Be Authorized**

38. The Debtors have sufficient funds to pay the amounts described in this motion in the ordinary course of business by virtue of expected cash flows from ongoing business operations and anticipated access to cash collateral and debtor in possession financing. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to an authorized payment in respect of the relief requested herein. Accordingly, the Debtors believe there is minimal risk that checks or wire transfer requests that the Court has not authorized will be honored inadvertently. Therefore, the Debtors request that the Court authorize and direct all applicable financial institutions at the Debtors' request to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this motion.



**Waiver of Bankruptcy Rule 6004(a) and 6004(h)**

39. The Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established cause to exclude such relief from the fourteen-day stay period under Bankruptcy Rule 6004(h), which is necessary to implement the relief requested in this motion.

**Reservation of Rights**

40. Nothing contained herein or any actions taken pursuant to such relief requested is intended or shall be construed as (a) an admission as to the amount of, basis for, or validity of any claim against a Debtor entity under the Bankruptcy Code or other applicable nonbankruptcy law, (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds, (c) a promise or requirement to pay any claim, (d) an implication or admission that any particular claim is of a type specified or defined in this motion or any order granting the relief requested in this motion or a finding that any particular claim is an administrative expense claim or other priority claim, (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code, (f) an admission as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates, (g) a waiver or limitation of the Debtors' or any other party in interest's rights under the Bankruptcy Code or any other applicable law, or (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any

particular claim or a waiver of the Debtors' or any other party in interest's rights to subsequently dispute such claim.

**Notice**

41. The Debtors will provide notice of this motion to the following parties or their respective counsel: (a) the U.S. Trustee for the Southern District of Texas; (b) the holders of the thirty largest unsecured claims against the Debtors (on a consolidated basis); (c) counsel to the ABL Agent; (d) counsel to the RCF Agent; (e) counsel to the Ad Hoc Group of First Lien AmSurg Lenders; (f) counsel to the AmSurg 2L Group; (g) counsel to the Envision Ad Hoc Group; (h) counsel to the Unsecured Notes Group; (i) counsel to the Consenting Sponsors; (j) the United States Attorney's Office for the Southern District of Texas; (k) the Internal Revenue Service; (l) the United States Securities and Exchange Commission; (m) the state attorneys general for states in which the Debtors conduct business; (n) the Authorities; and (o) any party that has requested notice pursuant to Bankruptcy Rule 2002 and Bankruptcy Local Rule 9013-1(d). In light of the nature of the relief requested, no other further notice need be given.

The Debtors request that the Court enter the Order granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Houston, Texas  
May 15, 2023

*/s/ Rebecca Blake Chaikin*

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*Proposed Co-Counsel to the Debtors  
and Debtors in Possession*

*Proposed Co-Counsel to the Debtors  
and Debtors in Possession*

**Certificate of Accuracy**

I certify that the foregoing statements are true and accurate to the best of my knowledge. This statement is being made pursuant to Bankruptcy Local Rule 9013-1(i).

/s/ Rebecca Blake Chaikin  
Rebecca Blake Chaikin

**Certificate of Service**

I certify that on May 15, 2023, I caused a copy of the foregoing document to be served via the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Rebecca Blake Chaikin  
Rebecca Blake Chaikin

**Exhibit A**

**Authorities**

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Personal Property	Madison County	Madison County Tax Collector	100 Northside Square, Huntsville, AL 35801
Personal Property	Benton County	Benton County Collector	215 E Central Ave, Bentonville, AR 72712
Personal Property	Washington County	Washington County Tax Collector	280 N College Ave, Ste 202, Fayetteville, AR 72701
Personal Property	Maricopa County	Maricopa County Assessor	301 W Jefferson, Phoenix, AZ 85003
Personal Property	Pima County	Pima County Assessor	240 N Stone Ave, Tucson, AZ 85701
Personal Property	Contra Costa County	Contra Costa County Tax Collector	PO Box 7002, San Francisco, CA 94120
Personal Property	Santa Barbara	County of Santa Barbara	PO Box 579, Santa Barbara, CA 93102
Personal Property	Stanislaus	Stanislaus County Tax Collector	PO Box 859, Modesto, CA 95353
Personal Property	Arapahoe County	Arapahoe County Treasurer	5334 S Prince St, Littleton, CO 80120
Personal Property	Denver County	Denver County	201 W Colfax Ave, Dept 1009, Denver, CO 80202
Personal Property	Jefferson County	Jerry DiTullio/Jefferson County Treasurer	100 Jefferson County Pkwy 2520, Golden, CO 80419
Personal Property	Alachua County	John Power, Alachua County Tax Collector	5830 NW 34th Blvd, Gainesville, FL 32653
Personal Property	Broward County	Broward County Tax Collector	116 S Andrews Ave #A100, Ft Lauderdale, FL 33301
Personal Property	Escambia County	Scott Lunsford, Escambia County Tax Collector	PO Box 1312, Pensacola, FL 32591
Personal Property	Leon County	Leon County Tax Collector	PO Box 1835, Tallahassee, FL 32302

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Personal Property	Manatee County	Ken Burton Jr, Manatee County Tax Collector	PO Box 25300, Bradenton, FL 34206
Personal Property	Orange County	Orange County Tax Collector	PO Box 545100, Orlando, FL 32854
Personal Property	Pinellas County	Charles W Thomas, Pinellas County Tax Collector	PO Box 31149, Tampa, FL 33631
Personal Property	Marion County	Marion County Treasurer	PO Box 6145, Indianapolis, IN 46206
Personal Property	Johnson County	Johnson County Treasurer	PO Box 2902, Shawnee Mission, KS 66201
Personal Property	Rapides Parish	Rapides Parish Sheriff's Office, Sheriff William Earl Hilton	701 Murray St, Suite 302, Alexandria, LA 71301
Personal Property	State of Maryland	State of Maryland	301 W Preston St, Baltimore, MD 21201-2395
Personal Property	Adair County	Sonja Harden, Collector	106 West Washington, Kirksville, MO 63501
Personal Property	St Louis County	Collector of Revenue	41 S Central Ave, St Louis, MO 63105
Personal Property	St. Louis County	Collector of Revenue	41 S Central Ave, St Louis, MO 63105
Personal Property	Alamance	Alamance County Tax Collector	124 W Elm St, Graham, NC 27253
Personal Property	Burke County	Burke County Tax Collector	PO Box 580150, Charlotte, NC 28258
Personal Property	Bernalillo County	Nancy M Bearce/Bernalillo County Treasurer	PO Box 27800, Albuquerque, NM 87125
Personal Property	Davidson County	Davidson County Metropolitan Trustee	PO Box 196358, Nashville, TN 37219
Personal Property	Shelby County	Shelby County Trustee	PO Box 2751, Memphis, TN 38101

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Personal Property	City of Germantown	City of Germantown	PO Box 38809, Germantown, TN 38183
Personal Property	Collin County	Tax Assessor Collector/Collin County	PO Box 8046, McKinney, TX 75070
Personal Property	Dallas County	John R Ames	PO Box 139066, Dallas, TX 75313
Personal Property	Harris County	Harris County/Ann Harriss Bennett/Tax Assessor-Collector	PO Box 3547, Houston, TX 77253
Personal Property	Harris County	Clear Creek ISD Tax Office	PO Box 650395, Dallas, TX 45265
Personal Property	Harris County	Westador MUD AC Equi-tax Inc	PO Box 73019, Houston, TX 77273
Personal Property	Harris County	Spring ISD Tax Office	420 Lockhaven Dr, Houston, TX 77073
Personal Property	Midland County	Midland Central Appraisal District	PO Box 908002, Midland, TX 79708
Personal Property	Prince William County	Prince William County	Tax Administrative Division, Dept 871, Alexandria, VA 22334
Personal Property	County of Henrico	County of Henrico Department of Finance	PO Box 90775, Henrico, VA 23273
Personal Property	Loudoun County	Loudon County/H Roger Zurn, Jr., Treasurer	PO Box 1000, Leesburg, VA 20177
Personal Property	City of Milwaukee	City of Milwaukee/Office of the City Treasurer	PO Box 78776, Milwaukee, WI 53278
Personal Property	Village of Pleasant Prairie	Village of Pleasant Prairie, Attn: Treasurer	9915 38th Avenue, Pleasant Prairie, WI 53158
Sales & Use Tax	Tennessee	Tennessee Department of Revenue	Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, TN 37242



<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Commercial Activity Tax	Ohio	Department of Taxation	Business Tax Division - CAT FBP, PO Box 16158, Columbus, OH 43216
Sales & Use Tax	Pennsylvania	Pennsylvania Department of Revenue	PO Box 280905, Harrisburg, PA 17128
Gross Receipts Tax	Washington	Washington State Department of Revenue	PO Box 47464, Olympia, WA 98504
Sales & Use Tax	Texas	Comptroller of Public Accounts	PO Box 149355, Austin, TX 78714
Sales & Use Tax	Illinois	Illinois Department of Revenue	Retailer's Occupation Tax, Springfield, IL 62796
Commercial Activity Tax	Oregon	Oregon Department of Revenue	PO Box 14790, Salem, OR 97309
Franchise Tax	Alabama	Alabama Department of Revenue, Business Privilege Tax Section	PO Box 327431, Montgomery, AL 36132
Franchise Tax	California	Franchise Tax Board	PO Box 942857, Sacramento, CA 94257
Franchise Tax	Connecticut	Department of Revenue Services	PO Box 150406, Hartford, CT 06115
Franchise Tax	Delaware	Division of Corporations	PO Box 898, Dover, DE 19903
Franchise Tax	Georgia	Georgia Department of Revenue	PO Box 740397, Atlanta, GA 30374
Franchise Tax	Idaho	Idaho State Tax Commission	PO Box 56, Boise, ID 83756
Franchise Tax	Kentucky	Kentucky Department of Revenue	Kentucky Department of Revenue, Frankfort, KY 40620
Franchise Tax	Louisiana	Louisiana Department of Revenue	PO Box 91011, Baton Rouge, LA 70821

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Franchise Tax	Massachusetts	Massachusetts Department of Revenue	PO Box 7005, Boston, MA 02204
Franchise Tax	Mississippi	Department of Revenue	PO Box 23191, Jackson, MS 39225
Franchise Tax	New Hampshire	NH DRA	PO Box 637, Concord, NH 03302
Franchise Tax	New Jersey	State of New Jersey- Division of Taxation	PO Box 666, Trenton, NJ 08646
Franchise Tax	New Mexico	New Mexico Taxation and Revenue Department	Corporate Income and Franchise Tax, PO Box 25127, Santa Fe, NM 87504
Franchise Tax	New York	New York State Corporation Tax	PO Box 15181, Albany, NY 12212
Franchise Tax	North Carolina	NCDOR	PO Box 25000, Raleigh, NC 27640
Franchise Tax	Oklahoma	Oklahoma Tax Commission	PO Box 26850, Oklahoma City, OK 73126
Franchise Tax	Oregon	Oregon Department of Revenue	PO Box 14790, Salem, OR 97309
Franchise Tax	Rhode Island	RI Division of Taxation	One Capitol Hill, Providence, RI 2908
Franchise Tax	South Carolina	SCDOR	PO Box 100151, Columbia, SC 29202
Franchise Tax	Tennessee	Tennessee Department of Revenue	Andrew Jackson State Office Building, 500 Deaderick St, Nashville, TN 37242
Franchise Tax	Utah	Utah State Tax Commission	210 N 1950 W, Salt Lake City, UT 84134
Franchise Tax	Wisconsin	Wisconsin Department of Revenue	PO Box 8902, Madison, WI 53708
Income Tax	Alabama	Alabama Department of Revenue	Corporate Tax Section, PO Box 327435, Montgomery, AL 36132

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Income Tax	Arkansas	Department of Finance and Administration	Corporation Income Tax, PO Box 919, Little Rock, AR 72203
Income Tax	Delaware	Delaware Division of Revenue	PO Box 2044, Wilmington, DE 19899
Income Tax	Georgia	Georgia Department of Revenue	PO Box 740397, Atlanta, GA 30374
Income Tax	Iowa	Iowa Department of Revenue	PO Box 10468, Des Moines, IA 50306
Income Tax	Kansas City	Missouri Revenue Division	PO Box 843322, Kansas City, MO 64184
Income Tax	Louisiana	Louisiana Department of Revenue	PO Box 91011, Baton Rouge, LA 70821
Income Tax	Maryland	Revenue Administration Division	110 Carroll Street, Annapolis, MD 21411
Income Tax	Mississippi	Department of Revenue	PO Box 23191, Jackson, MS 39225
Income Tax	Missouri	Missouri Department of Revenue	PO Box 3365, Jefferson City, MO 65105
Income Tax	North Carolina	NCDOR	PO Box 25000, Raleigh, NC 27640
Income Tax	City of Napoleon	City of Napoleon, Ohio	255 W. Riverview Ave, PO Box 151, Napoleon, OH 43545
Income Tax	Pennsylvania	PA Department of Revenue	PO Box 280427, Harrisburg, PA 17128
Income Tax	Tennessee	Tennessee Department of Revenue	Andrew Jackson State Office Building, 500 Deaderick St, Nashville, TN 37242
Income Tax	Texas	Comptroller of Public Accounts	PO Box 149348, Austin, TX 78714

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Annual Reporting	Pennsylvania	Commonwealth of Pennsylvania	508 Main Capitol Building, Harrisburg, PA 17120
Annual Reporting	Arizona	Corporation Commission, Corporations Division	1300 W. Washington Street, Phoenix, AZ 85007-2996
Annual Reporting	Hawaii	Department of Commerce & Consumer Affairs	335 Merchant Street Honolulu, Hawaii 96813
Annual Reporting	Alaska	Department of Commerce and Economic Development	333 Willoughby AVE 9th FL Juneau, AK 99801
Annual Reporting	Utah	Department of Commerce	160 East 300 South 2nd Floor Box 146701 Salt Lake City, UT 84114-6701
Annual Reporting	Michigan	Department of Consumer and Industry Services	530 W. Allegan Street 7th Floor Lansing, MI 48909
Annual Reporting	District of Columbia	Department of Consumer and Regulatory Affairs	1100 4th Street SW , Washington DC 20024
Annual Reporting	New York	Department of State	One Commerce Plaza 99 Washington Ave Albany, NY 12231-0001
Annual Reporting	Tennessee	Department Of State, Division Of Business Services	312 Rosa L. Parks Avenue Snodgrass Tower, 6th Floor Nashville, TN 37243
Annual Reporting	Florida	Department Of State, Division Of Corporations	2415 N. Monroe Street Suite 810 Tallahassee, FL 32303

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Annual Reporting	New Mexico	Public Regulation Commission	P.O. Box 1269 Santa Fe, NM 87504
Annual Reporting	California	Secretary of State	Attn Shirley Nash Weber, Ph.D 1500 11th Street Sacramento, CA 95814
Annual Reporting	Colorado	Secretary of State	Attn: Jena Griswold 1700 Broadway Suite 550 Denver, CO 80290
Annual Reporting	Connecticut	Secretary of State	Attn: Denise W. Merrill 165 Capitol Avenue Hartford , CT 06106
Annual Reporting	Idaho	Secretary of State	Attn: Lawrence Denney 450 N. 4th Street Boise, ID 83702
Annual Reporting	Illinois	Secretary of State	Attn: Jesse White 213 State Capitol Springfield, IL 62756
Annual Reporting	Indiana	Secretary of State	Attn: Holli Sullivan 200 W. Washington St., Room 201 Indianapolis, IN 46204
Annual Reporting	Louisiana	Secretary of State	Attn: Kyle R. Ardoin 8585 Archives Ave. Baton Rouge, LA 70809
Annual Reporting	Missouri	Secretary of State	Attn: John R. Ashcroft 600 W Main St. Missouri State Information Center, Room 322 Jefferson City, MO 65101-0778

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Annual Reporting	Nevada	Secretary of State	Attn: Barbara K. Cegavske Nevada State Capitol Building 101 North Carson Street, Suite 3 Carson City, NV 89701
Annual Reporting	Oklahoma	Secretary of State	Attn: Brian Bingman 421 NW 13th St, Suite 210/220 Oklahoma City, OK 73103
Annual Reporting	Washington	Secretary of State	Attn: Steve Hobbs Legislative Building PO Box 40220 Olympia, WA 98504-0220
Annual Reporting	West Virginia	Secretary of State	Attn: Mac Warner State Capitol Building Charleston, WV 25305
Annual Reporting	North Carolina	Secretary of State	Attn: Elaine F. Marshall 2 South Salisbury Street Raleigh, NC 27601-2903
Annual Reporting	Delaware	Secretary of State	Attn: Jeffrey W. Bullock 401 Federal St., Suite 3 Dover, DE 19901
Annual Reporting	Kentucky	Secretary of State	Attn: MICHAEL G. ADAMS 700 Capital Ave., Ste. 152 Frankfort, KY 40601

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Annual Reporting	Maine	Secretary of State	Attn: Shenna Bellows 148 State House Station Augusta, ME 04333-0148
Annual Reporting	Wisconsin	Secretary of State	Attn: Doug LaFollette B41 West, State Capitol, Madison, WI 53702
Annual Reporting	Wyoming	Secretary of State	Attn: General Counsel Herschler Building East 122 W 25th St Suites 100 and 101 Cheyenne, WY 82002-0020
Annual Reporting	Arkansas	Secretary of State	Attn: John Thurston State Capitol, Suite 256 500 Woodlane Street Little Rock, AR 72201
Annual Reporting	Oregon	Secretary of State	Attn: Shemia Fagan 255 Capitol St. NE, Suite 151 Salem, OR 97310
Annual Reporting	Rhode Island	Secretary of State	Attn: Nellie M. Gorbea State House, 82 Smith St., Room 218 Providence, RI 02903-1120
Annual Reporting	Tennessee	Secretary of State	Attn: Tre Hargett State Capitol Nashville, TN 37243-1102

<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Annual Reporting	Iowa	Secretary of State	Attn: Paul Pate First Floor, Lucas Building 321 E. 12th St. Des Moines, IA 50319
Annual Reporting	Kansas	Secretary of State	Attn: Scott Schwab Memorial Hall, 1st Floor Topeka, KS 66612- 1594
Annual Reporting	Mississippi	Secretary of State	Attn: Michael Watson 401 Mississippi Street Jackson, MI 39201
Annual Reporting	Montana	Secretary of State	Attn: Christi Jacobsen State Capitol, Room 260 1301 6th Avenue Helena, MT 59620
Annual Reporting	Nebraska	Secretary of State	Attn: Robert B. Evnen 1445 K Street, Suite 2300 Lincoln, NE 68508
Annual Reporting	New Hampshire	Secretary of State	Attn: David M. Scanlan State House Annex, Room 317 25 Capitol Street, 3rd Floor Concord, NH 03301
Annual Reporting	Vermont	Secretary of State	Attn: Jim Condos 128 State Street Montpelier, VT 05633-1101
Annual Reporting	Georgia	Secretary of State	Attn: Brad Raffensperger 214 State Capitol Atlanta, GA 30334



<b>Tax Type</b>	<b>Jurisdiction</b>	<b>Tax Authority</b>	<b>Address</b>
Annual Reporting	Florida	Secretary of State	Attn: Cord Byrd R.A. Gray Building 500 South Bronough Street Tallahassee, FL 32399
Annual Reporting	South Dakota	Secretary of State	Attn: STEVE BARNETT Capitol Building 500 East Capitol Avenue Ste 204 Pierre, SD 57501- 5070
Annual Reporting	Minnesota	Secretary of State	Attn: STEVE SIMON First National Bank Building 332 Minnesota Street, Suite N201 St. Paul, MN 55101
Annual Reporting	North Dakota	Secretary of State	Attn: Al Jaeger 600 E Boulevard Avenue Dept 108 Bismarck , ND 58505-0500
Annual Reporting	Connecticut	Secretary Of State, Commercial Recording Division	165 Capitol Avenue Hartford, CT 6106
Annual Reporting	Georgia	Secretary Of State, Corporations Division	2 MLK Jr. Drive Suite 313 Floyd West Tower Atlanta, Georgia 30334- 1530
Annual Reporting	Massachusetts	Secretary of the Commonwealth	One Ashburton Place Boston, MA 2108
Annual Reporting	Virginia	State Corporation Commission	1300 E. Main St. Richmond, VA 23219